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Attorneys for KPMG LLP,
Tax and Transaction Services
Advisors to Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re: :
: Chapter 11
DELPHI CORPORATION, et al., :
: Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
:
----- X

CERTIFICATE OF SERVICE OF SERVICE

I hereby certify that on April 28, 2006 I caused to be served the First Application of KPMG LLP as Tax and Transaction Services Advisors to the Debtors, for Interim Allowance of Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred From October 8, 2005 Through January 31, 2006, upon the persons and entities listed on Exhibit A annexed hereto by causing copies of same to be delivered via overnight mail delivery, addressed as indicated on the annexed Exhibit A.

Dated: May 2, 2006
New York, NY

KING & SPALDING LLP

/s/ Roberta Trowbridge
Roberta Trowbridge
Legal Assistant
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EXHIBIT A

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
Attn: General Counsel

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606
Attn: John William Butler, Jr., Esq.

Office of the United States Trustee
for the Southern District of New York
33 Whitehall Street
Suite 2100
New York, NY 10004
Attn: Alicia M. Leonhard, Esq.

Latham & Watkins LLP
885 Third Avenue
New York, NY 10022
Attn: Robert J. Rosenberg, Esq.

Simpson Thacher & Bartlett LLP
425 Lexington Avenue
New York, NY 10017
Attn: Marissa Wesley, Esq.

Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017
Attn: Marlane Melican, Esq.